

Commissioner Minutes

June 24, 2026 – 2:31 p.m. to 2:56 p.m.

BOARD OF EQUALIZATION – TAX EXEMPTIONS FOR FIRST CITIZENS BANK AND TRUST COMPANY (PROTEST NO. 26010), CANYON HILL CHURCH OF THE NAZARENE (PROTEST NO. 26075), AND LEAP CHARITIES INC. (PROTEST NO. 26001)

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Laura Keys

Deputy P.A. Trent McRae

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

Certified Appraisal Supervisor Holly Hopkins

Administrative Analyst Ebony Ferreira

Business Manager Lisa Walker

Certified Property Appraiser Nicole Conrad

Certified Property Appraiser Supervisor Tracy Golder

Paul McConnel

Cleve Cushing

Nicholas Williams

Other Assessor's Office Staff

Deputy Clerk Jenen Ross 

BOARD OF EQUALIZATION – TAX EXEMPTIONS FOR FIRST CITIZENS BANK AND TRUST COMPANY (PROTEST NO. 26010), CANYON HILL CHURCH OF THE NAZARENE (PROTEST NO. 26075), AND LEAP CHARITIES INC. (PROTEST NO. 26001)

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:31 p.m. to consider tax exemptions for First Citizens Bank and Trust Company (protest no. 26010), Canyon Hill Church of the Nazarene (protest no. 26075), and Leap Charities Inc. (protest no. 26001). Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Laura Keys, Deputy P.A. Trent McRae, Assessor Brian Stender, Chief Deputy Assessor Roger Craig, Certified Appraisal Supervisor Holly Hopkins, Administrative Analyst Ebony Ferreira, Business Manager Lisa Walker, Certified Property Appraiser Nicole Conrad, Certified Property Appraiser Supervisor Tracy Golder, Paul McConnel, Cleve Cushing, Nicholas Williams, Other Assessor's Office Staff, and Deputy Clerk Jenen Ross.

Commissioner Holton opened the meeting addressing the Board's policy on the rescheduling of hearings. He noted that although there has already been one hearing rescheduled, this is an anomaly, and no future hearings will be rescheduled. If a person or organization cannot attend their appointed hearing time their protest may be upheld to be forwarded to the State Board of Tax Appeals.

The exemptions were considered as follows:

First Citizens Bank and Trust Company, protest no. 26010: Ebony Ferreira testified on behalf of the Assessor's Office stating that the application was not received timely and following efforts to make contact only heard from them once they received the denial letter. Commissioner Van Beek made a

motion to uphold the denial on protest no. 26010 for PIN 64941390X0 for First Citizens Bank and Trust Company. The motion was seconded by Commissioner Brooks and carried unanimously.

Canyon Hill Church of the Nazarene, protest no. 26075: Paul McConnel offered testimony on behalf of the church requesting that the full religious exemption be granted. The application was submitted timely. Ms. Ferreira offered testimony on behalf of the Assessor's Office confirming the application was received timely, however, she was waiting on additional documents which she has now received. Commissioner Van Beek motioned to grant the exemption for protest no. 26075, Canyon Hill Church of the Nazarene. The motion was seconded by Commissioner Brooks and carried unanimously.

Leap Charities, protest no. 26001: Ms. Ferreira explained they have requested a full non-profit tax exemption on the land, parcel no. 08577010, as they own the land but not the improvement on the land. The application was received timely but doesn't meet the qualifications for a charitable exemption. Mr. Craig and Ms. Keys provided information as to why they do not feel this application qualifies for the charitable exemption. Mr. Williams and Mr. Cushing offered testimony on behalf of Leap Charities as to why they believe their application qualifies for the exemption. Following testimony, Commissioner Van Beek made a motion to uphold the exemption denial on protest no. 26001 for PIN 085770100, Leap Charities. The motion was seconded by Commissioner Brooks and carried unanimously.

This portion of the hearing concluded at 2:56 p.m. and an audio recording is on file in the Commissioners' Office. An audio recording is on file in the Commissioners' Office.

Commissioner Minutes

June 24, 2026 – 2:57 p.m. to 3:17 p.m.

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR CUSHING FAMILY LIVING TRUST, PROTEST NO.26003

Commissioners Leslie Van Beek, Brad Holton and Zach Brooks

Deputy P.A. Laura Keys

Deputy P.A. Trent McRae

Assessor Brian Stender

Chief Deputy Assessor Roger Craig

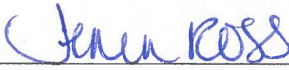
Administrative Property Appraisal Supervisor Holly Hopkins

Certified Property Appraiser Nicole Conrad

Certified Property Appraiser Supervisor Tracy Golder

Cleve Cushing

Other Assessor's Office Staff

Deputy Clerk Jenen Ross 

BOARD OF EQUALIZATION – TAX ASSESSMENT PROTEST HEARING FOR CUSHING FAMILY LIVING TRUST, PROTEST NO.26003

The Board of County Commissioners, sitting as a Board of Equalization, met today at 2:57 p.m. to conduct a property tax assessment protest hearing for Cushing Family Living Trust, protest no. 26003. Present were: Commissioners Leslie Van Beek, Brad Holton and Zach Brooks, Deputy P.A. Laura Keys, Deputy P.A. Trent McRae, Assessor Brian Stender, Chief Deputy Assessor Roger Craig, Administrative Property Appraisal Supervisor Holly Hopkins, Certified Property Appraiser Nicole Conrad, Certified Property Appraiser Supervisor Tracy Golder, Cleve Cushing, Other Assessor's Office Staff, and Deputy Clerk Jenen Ross. Cleve Cushing offered testimony in support of the protest application. Nicole Conrad offered testimony on behalf of the Assessor's Office. Following testimony and Board questions, discussion and deliberation, Commissioner Van Beek made a motion that the Board accepts the counteroffer presented by the Assessor's Office on protest no. 26003 for PIN 28866000 with an adjusted value of \$149,860 for the 9.23 acres. The motion was seconded by Commissioner Brooks and carried unanimously. Commissioner Van Beek motioned to adjourn the hearing. The motion was seconded by Commissioner Brooks and carried unanimously. An audio recording is on file in the Commissioners' Office.